IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

TUESDAY, THE 30TH OCTOBER 2007 / 8TH KARTHIKA 1929

WP(C).No. 32199 of 2007(G)

PETITIONERS:
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1. PREMIER STEELS,JEWS STREET,
ERNAKULAM-682035
REPRESENTED BY ITS MANAGING PARTNER
T.P.ISMAIL.

2. SOBY CHERIAN, PALATHARA HOUSE
ERAMALLOOR PIN 688537.

BY ADV. SRI.V.V.ASOKAN
SMT.S.LAKSHMY

RESPONDENT:

SALES TAX INSPECTOR
KARUKUTTY CHECK POST, KARUKUTTY.

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) NO. 32199 OF 2007 G

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Dated this the 30th day of October, 2007

J U D G M E N T

The consignment of steel has been detained as per Ext.P3 notice of detention. The irregularity noticed is that though the bill value is a tradeable amount, the tax liability of consignee is not proved. It is also noted that it appears that the consignor is using the same set of bills for different types of transactions. It is on this basis, the goods have been detained.

2. Counsel for the writ petitioner submits that the first petitioner is a registered dealer of items including steel, and that the goods in question were sold to the 2nd petitioner, an actual consumer and Ext.P2 is the invoice. It is also pointed out that the second petitioner had purchased the articles for his own use, in as much as he is constructing a commercial complex, the building permit and plan of which is Ext.P1. It is therefore submitted that there was absolutely no justification for the detention of the goods.

3. Taking into account the fact that the first petitioner is a registered dealer and also in view of the fact that this is a matter to be adjudicated with notice to the parties concerned, I direct that the goods in question detained as per Ext.P3 shall be released to the 1st petitioner, on the 1st petitioner executing a bond without sureties. Thereafter, adjudication will be conducted and orders thereon will be passed.

Writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

Rp